

**CITY OF VAUGHAN**

**EXTRACT FROM COUNCIL MEETING MINUTES OF SEPTEMBER 20, 2016**

Item 7, Report No. 9, of the Finance, Administration and Audit Committee, which was adopted without amendment by the Council of the City of Vaughan on September 20, 2016.

**7      FISCAL HEALTH REPORT – YEAR TO DATE FOR PERIOD ENDING JUNE 30, 2016**

The Finance, Administration and Audit Committee recommends approval of the recommendation contained in the following report of the Chief Financial Officer/City Treasurer, the Director of Financial Planning and Development Finance/Deputy City Treasurer and the Director of City Financial Services/Deputy Treasurer, dated September 6, 2016:

**Recommendation**

The Chief Financial Officer/City Treasurer, the Director of Financial Planning and Development Finance/Deputy City Treasurer and the Director of City Financial Services/Deputy Treasurer recommend:

1. That the Fiscal Health Report be received.

**Contribution to Sustainability**

Not applicable.

**Economic Impact**

The fiscal health report monitors actual spending performance to the City's calendarized financial plan. It provides a snapshot of the City's financial health at a point in time and indicates areas for closer monitoring.

**Communication Plan**

The report and all attachments are available publicly on the Agenda, Minutes & Extract page of the City's website ([www.vaughan.ca](http://www.vaughan.ca)).

**Purpose**

To report on the City's fiscal health for the year to date period ending June 30, 2016.

**Background – Analysis and Options**

The attached fiscal health report compares year to date actual city operating, water and wastewater operations and capital results as of Jun 30, 2016, relative to approved budgets and on the same basis as the budget. It should be noted, the full amortization of tangible capital assets and post-retirement benefits are excluded while transfers to and from reserves and net debenture financing requirements are included.

The revised *Fiscal Health Report* was introduced with the reporting of the City's financial results for the period ending March 31, 2016. The revised report incorporates the following updates:

- New sections: Risks and Pressures, Operating Transfers Authorized by the Chief Financial Officer/City Treasurer
- Capital Project financial status available on-line
- Financial Summary illustrates the Net Impact

# CITY OF VAUGHAN

## EXTRACT FROM COUNCIL MEETING MINUTES OF SEPTEMBER 20, 2016

### Item 7, Finance Report No. 9 – Page 2

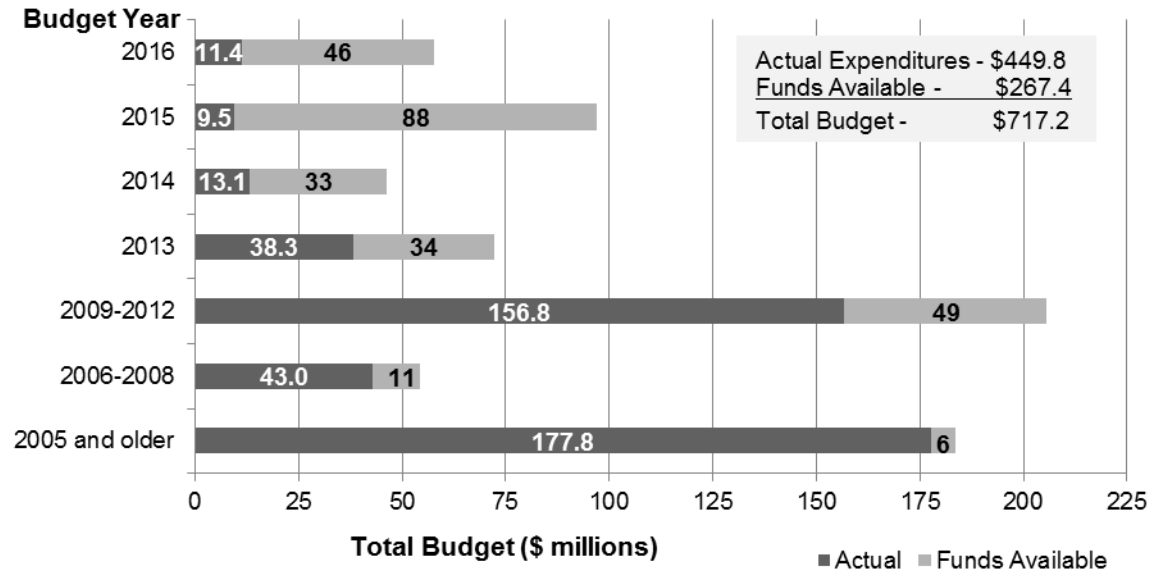
The intent of these changes is to simplify and streamline the report with an increased use of tables and graphs to assist Council in carrying out their fiscal oversight accountability.

### Summary

#### **Operating Results – Year to Date period ending June 30, 2016**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Property Tax Based Budget</b>			
Revenues	195.4	195.3	-0.1
Expenditures	140.3	137.3	3.0
<b>Net</b>	<b>55.1</b>	<b>58.0</b>	<b>2.9</b>
<b>Water Rate Based Budget</b>			
Revenues	24.0	25.0	1.0
Expenditures	21.6	21.5	0.1
<b>Net</b>	<b>2.4</b>	<b>3.5</b>	<b>1.1</b>
<b>Wastewater Rate Based Budget</b>			
Revenues	31.8	32.1	0.3
Expenditures	28.1	28.2	-0.1
<b>Net</b>	<b>3.7</b>	<b>3.9</b>	<b>0.2</b>

#### **Capital Results – Year to Date period ending June 30, 2016**



CITY OF VAUGHAN

**EXTRACT FROM COUNCIL MEETING MINUTES OF SEPTEMBER 20, 2016**

Item 7, Finance Report No. 9 – Page 3

**Discussion**

**Operating Budget Results**

**Overall, City Revenues were On Target with the Plan**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Department Revenues	21.3	21.6	0.3
Corporate Revenues	21.2	20.8	-0.4
Taxation	152.8	152.8	0.0
<b>Total Revenues</b>	<b>195.4</b>	<b>195.3</b>	<b>-0.1</b>

Note – numbers may not add due to rounding

- Department Revenues were 1% greater than planned. These revenues were primarily a result of better than anticipated registrations for aquatic programmes and fitness memberships in Recreation, increased sponsorship dollars and City Playhouse revenues in Community Development and Events, and better than expected administration recovery revenues for service connections in Development Engineering and Infrastructure Planning. Although fines and revenues in By-Law, Compliance, Licensing and Permit Services were below plan, the previously mentioned departmental revenues were sufficient to offset this shortfall.
- Corporate Revenues were 2% less than plan. Planned reserve transfers to Building Standards and Development Engineering and Infrastructure Planning from reserves were not required as these department's expenditures were less than planned, primarily due to vacancies. Offsetting this was higher dividends payments from PowerStream being received.

**City expenditures were \$3.0 million less than planned**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Service Contracts & Materials	17.0	15.5	1.4
Other	22.0	20.9	1.1
Labour	77.5	77.1	0.5
Utilities & Fuel	5.0	4.5	0.4
Capital Related	12.4	12.4	0.1
Professional Fees	1.1	1.1	0.0
Insurance	5.4	5.8	-0.4
<b>Total Expenditures</b>	<b>140.3</b>	<b>137.3</b>	<b>3.0</b>

- Service contracts and materials were 8.3% less than budget. This is primarily attributable to a delay in invoicing for maintenance and contract work within Parks and Forestry and Facility Maintenance Services, which will correct itself throughout the year. Also there has been an increase in recovery for service connections that will be invoiced out by year end. These savings have helped to offset the additional costs for service contracts associated with software platforms throughout the City.
- Other expenditures were 5.0% less than budget due to several factors:
- Timing delay for YRT ticket purchases from York Region
- Election tabulator lease that was budgeted, however contract was not renewed

## CITY OF VAUGHAN

### EXTRACT FROM COUNCIL MEETING MINUTES OF SEPTEMBER 20, 2016

#### Item 7, Finance Report No. 9 – Page 4

- Corporate Reorganization funds that have not yet been used or allocated to specific initiatives
- Timing delay relating to the Mayor's Gala/Golf Classic event expenses which have been realized. These expenses would be fully offset at year end with revenue generated by these events.
- Labour costs were less than 1% of budget. This was primarily attributable to general turnover vacancies and new complement positions that were not filled from January to June 2016. Departments will continue to work with Human Resources to recruit and fill the vacant headcount. Partially offsetting these savings are increased expenditures in overtime and part time.
- Utilities & Fuel were 9% less than budget. The milder winter in the first half of the year has resulted in less than planned expenditures for fuel. This is helping to offset increased hydro costs that are largely due to rising utility rates.
- Insurance was 8% greater than budget as a result of more OMEX claims at the maximum deductible and reaching settlement in the first half of the year.

Attachment 2 provides commentary at the Portfolio/Office level.

#### **Risks and Pressures**

Some revenues have been identified in the section above as below plan at the end of the second quarter. Staff will continue to monitor these revenues and report back to Council if corrective action is required.

At the time that this report was prepared, two areas have been identified where there are potential risks and pressures for the City:

- Office of the Chief Information Officer – Service contracts are trending \$264K above plan and it is anticipated that this trend will continue for the remainder of the year. The department has been able to offset this with reduced spending in other areas, but this is not sustainable for the remainder of the year. It is anticipated that this pressure can be offset by expenditure savings in other areas.
- Transportation Services and Parks and Forestry Operations – Service contracts are trending \$1.2 million below plan primarily attributable to decreased contract costs associated with the milder winter in the first half of the year. If there is a weather event in the latter half of the year this could reduce these savings. These savings, if they continue, will be available to offset overall pressures or replenish the Winterization Reserve.

Staff will continue to monitor and report back to Council as new information comes to light.

#### **Operating Transfers Authorized by the Chief Financial Officer/City Treasurer**

The following table summarizes the operating budget transfers for which the Chief Financial Officer/City Treasurer has the delegated authority as granted by Council at the Special Council meeting of December 15, 2015 (Finance, Administration and Audit Committee, Rpt 16, Item 1):

*That the Chief Financial Officer/City Treasurer be authorized to approve any operating or capital realignments between departments, provided they are fiscally neutral and a summary of these changes be incorporated into the quarterly reporting process*

**CITY OF VAUGHAN**

**EXTRACT FROM COUNCIL MEETING MINUTES OF SEPTEMBER 20, 2016**

Item 7, Finance Report No. 9 – Page 5

*That the Chief Financial Officer/City Treasurer be authorized to approve any fiscally neutral transfers between corporate contingency and departments and a summary of these changes be incorporated into the quarterly reporting process*

<b>Departments</b>		<b>Description</b>	<b>Amount transferred between Departments</b>	<b>Reference #</b>
<b>From:</b>	<b>To:</b>			
Contingency	Fire and Rescue Services	To correctly account for previous costs of severance	175,188	1
Contingency	Integrity Commissioner	Finance, Administration and Audit Committee (Rpt 6, No.5)	26,000	2
Corporate Communications	Environmental Services	To reallocate the budget for communication initiatives to facilitate WDO grant reporting	77,500	3
Contingency	Various	To reallocate the budget to departments for job evaluations	153,242	4
Recreation	DCM Community Services	To transfer 1 FTE for the position of Manager, Special Projects	118,930	5

A summary of the net impact of these transactions is included with Attachment 1. The reference number on the table corresponds to the reference number on the financial summary table.

**City's net position was \$2.9 million favourable at the end of the second quarter.**

Attachment 1 provides the net position for all City departments. Staff will continue to work with departments to monitor their position throughout the year. There are no current indications that the year will end in a deficit position.

**Water Operating Results**

**Water Operations gross margin was \$0.4 million greater than budget**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance</b></u>
Residential Billings	14.1	14.7	0.6
Commercial Billings	9.3	9.6	0.3
Other	0.1	0.3	0.2
Less Metered Water Purchases	-14.5	-15.1	-0.6
Less Unmetered Water	-2.3	-2.4	-0.1
<b>Gross Margin</b>	<b>6.7</b>	<b>7.1</b>	<b>0.4</b>
<b>Other Revenues</b>	<b>0.5</b>	<b>0.4</b>	<b>-0.1</b>

CITY OF VAUGHAN

**EXTRACT FROM COUNCIL MEETING MINUTES OF SEPTEMBER 20, 2016**

Item 7, Finance Report No. 9 – Page 6

- Residential and commercial sales for the second quarter are trending higher than budget by 4% and 3% respectively. The increase in consumption is largely attributed to warmer and drier weather Vaughan has experienced over the last three months. Regional water purchases are higher than budgeted as a direct cost.

**Water Operations City expenditures were \$0.8 million less than planned**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Maintenance and Installation Cost	2.8	2.4	0.4
General Administration	1.7	1.3	0.4
Joint Service Costs	0.3	0.3	0.0
<b>Total Expenses</b>	<b>4.8</b>	<b>4.0</b>	<b>0.8</b>

- Maintenance and Installation costs are trending lower than budget with the savings mainly attributed to:
  - vacancy of one (1) operator position with recruitment underway; and
  - a milder than normal winter reduced reactionary expenses associated with activities such as hydrant daylighting and pipe thawing.
- Planned expenses are expected to increase throughout the year resulting in a net neutral position.
- General Administration costs are trending lower than budget with savings mainly attributed to several vacancies, including a Purchasing Analyst, Water/Wastewater Modeller and Manager of Water (position has since been filled). Recruitment is underway with the expectation that the positions will be filled in the 3rd quarter.

The Water Operations net lifecycle contribution is trending \$1.1 million favourable at the end of second quarter.

**Wastewater/Stormwater Operating Results**

**Wastewater/Stormwater Operations gross margin was \$0.8 million lower than budget**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Residential Billings	18.5	19.1	0.6
Commercial Billings	12.8	12.6	-0.2
Other	0.2	0.2	0.0
Less Regional Treatment Charges	-23.2	-24.4	-1.2
<b>Gross Margin</b>	<b>8.3</b>	<b>7.5</b>	<b>-0.8</b>
<b>Other Revenues</b>	<b>0.3</b>	<b>0.2</b>	<b>-0.1</b>

**CITY OF VAUGHAN**

**EXTRACT FROM COUNCIL MEETING MINUTES OF SEPTEMBER 20, 2016**

Item 7, Finance Report No. 9 – Page 7

- Residential sales for the second quarter are trending 3.2% higher than budget while commercial sales for the second quarter are trending 1.5% lower than budget. Regional treatment charges are higher than budget as a direct cost.

**Wastewater/Stormwater Operations City expenditures were \$1.1 million less than planned**

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Maintenance and Installation	1.5	1.1	0.4
General Administration	1.4	1.2	0.2
Storm Sewer Maintenance	1.7	1.2	0.5
Joint Services	0.3	0.3	0.0
<b>Total Expenditures</b>	<b>4.9</b>	<b>3.8</b>	<b>1.1</b>

- Various maintenance costs (flushing, flow monitoring, inflow & infiltration, repairs) are trending lower than budgeted but are expected to return to normal levels in Q3, Q4 and be on target for year end.
- General Administration costs are trending lower than budget with savings mainly attributed to several vacancies including Stormwater Coordinator, Sewer Use Compliance & By-law Coordinator and a Water/Wastewater Modeller.

The Wastewater/Stormwater Operations net lifecycle contribution is trending \$0.2 million favourable at the end of the second quarter.

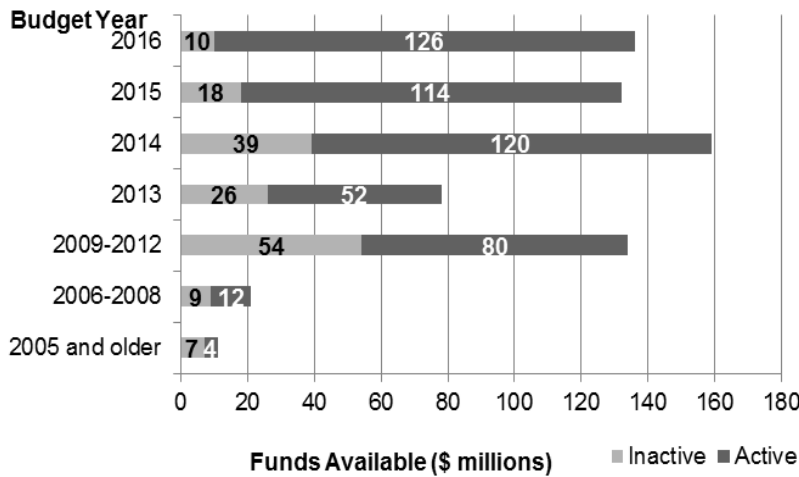
**Capital Budget Results**

At March 31, 2016, there were 671 open capital projects with \$267.4 million of available budget remaining. The open projects are made up of 508 annual and active programs and 163 inactive projects.

# CITY OF VAUGHAN

## EXTRACT FROM COUNCIL MEETING MINUTES OF SEPTEMBER 20, 2016

### Item 7, Finance Report No. 9 – Page 8



	Inactive	Active
2016	10	126
2015	18	114
2014	39	120
2013	25	52
2009-2012	54	80
2006-2008	9	12
2005 and older	7	4
<b>Total # Projects</b>	<b>162</b>	<b>508</b>
<b>Total Project \$</b>	<b>69.4</b>	<b>197.9</b>

The semi-annual Term of Council Service Excellence Strategy Map Progress Report that is on the agenda for this Finance, Administration and Audit Committee meeting will report on the status of key activities for the projects that have been identified as a key support to the initiatives in 2016.

Capital spending detail for all projects can be found [online](#).

### **There are 163 Inactive Projects**

Of the 670 open capital projects, there are 163 projects that are considered inactive; 70 of the projects have been open since 2012 or earlier. Inactive projects are primarily made up of projects that are substantially complete but are required to remain open until a future event occurs. The breakdown of the classification of the 163 open inactive projects is as follows:

Classification	#	\$M
Completed - to be closed in Q3	4	10.7
Completed - Under Warranty/Maintenance	59	9.8
Completed - Waiting for final invoices	7	1.9
Completed - Waiting for Regional invoices	3	5.0
DC repayment agreement in place	36	39.9
Project on Hold	11	2.2
<b>Grand Total</b>	<b>163</b>	<b>69.4</b>

A complete list of Inactive Projects can be found [online](#).

### **Departments closed 48 projects in the Quarter, Returning \$3.4 million to Reserves**

The table below summarizes the number of projects closed in each Portfolio/Office:



**CITY OF VAUGHAN**

**EXTRACT FROM COUNCIL MEETING MINUTES OF SEPTEMBER 20, 2016**

Item 7, Finance Report No. 9 – Page 9

<b>Portfolio/Office</b>	<b># Closed</b>	<b>% Spend</b>	<b>\$M to Reserves</b>
Community Services	11	93	0.1
Human Resources and Legal	1	*	0.0
Library	1	100	0.0
Office of the Chief Financial Officer	1	*	0.0
Office of the Chief Information Officer	1	99	0.0
Planning & Growth Management	7	98	0.1
Public Works	26	54	3.2
<b>Grand Total</b>	<b>48</b>		<b>3.4</b>

\*The projects under Human Resources and Legal and Office of the Chief Financial Officer were consolidated into projects associated with the Service Excellence Initiatives.

In Public Works, the maintenance periods for five projects ended, returning \$2.7 million to reserves; as well, a capital project for a multi-use pathway was closed as this work is to be incorporated in future Regional works, returning \$1.3 million to reserves.

A complete list of Closed Projects can be found [online](#).

**Capital Budget Amendments**

For capital projects for which a budget amendment is required, departments bring to Committee a report outlining the request for the amendment. There are also instances in which there is pre-existing Council approval to process repayments as funds become available in reserves.

The following table summarizes these budget amendments that have been processed during the second quarter:

<b>Departments</b>			<b>Original Budget</b>	<b>Amend- ment</b>	<b>Revised Budget</b>
<b>From:</b>	<b>To:</b>				
Engineering DC's	1582-0-06 Engineering Design Criteria Study	CoW R43, I9	100,800	10,435	111,235
BF-8345-12 Garnet A. Williams Replace Arena Chiller and Brine Pump	BF-8472-15 Garnet A. Williams C.C. - Upgrade option study	FAA R5, I3	56,650	51,050	107,700
Fire Equipment Reserve	FR-3610-16 Replace Aerial 7968 - Smeal 32m	FAA R5, I6	1,540,874	136,066	1,676,940
PL-9024-11 Concord Centre Secondary Plan	PL-9027-12 Centre Street West Gateway Secondary Plan	FAA R7, I18	67,400	17,669	85,069
	PL-9547-14 Land Use Study-Kipling/HWY7		57,657	17,669	75,326
Fleet DC's and Taxation	BY-9540-16 Animal Control Vehicle	CoW R28, I2		70,000	70,000
	BY-9541-16 Wildlife Intake and Holding			43,000	43,000

**CITY OF VAUGHAN**

**EXTRACT FROM COUNCIL MEETING MINUTES OF SEPTEMBER 20, 2016**

Item 7, Finance Report No. 9 – Page 10

Departments			Original Budget	Amend-ment	Revised Budget
From:	To:				
CM-2526-16 Service Excellence Strategic Initiative	SE-0076-16 Job Description & Evaluation Process	FAA R5, I5		50,000	50,000
HR-9533-14 Attendance Management	SE-0077-16 Digital Strategy			55,000	55,000
Automation	SE-0078-16 Procurement Modernization			381,313	381,313
PU-2524-15 E-Procurement	SE-0079-16 Workforce Management System Bu			118,050	118,050
	SE-0080-16 Service Excellence Leads Program			213,750	213,750
City Manager Operating Budget and Year End Reserve Transfer (\$306,000)	SE-0081-16 Recognition Program for Service Excellence			15,000	15,000
	SE-0082-16 Leadership Alignment			75,000	75,000
	SE-0083-16 Service Excellence Communication Plan			25,000	25,000
	SE-0088-16 Service Vaughan Phase I			512,000	512,000
Woodlot Reserve	CO-0052-16 Woodlot Acquis -Block 18	Woodlot Repayment Agreement		368,730	368,730
CIL Parkland Reserve	Block 18 Land Purchase	Closed Report		10,453,153	10,453,153

**Capital Transfers Authorized by the Chief Financial Officer/City Treasurer**

As outlined in the section above, *Operating Transfers Authorized by the Chief Financial Officer/City Treasurer*, the Chief Financial Officer/City Treasurer has the delegated authority to approve any operating or capital realignments between departments, provided they are fiscally neutral and a summary of these changes be incorporated into the quarterly reporting process.

Departments		Original Budget	Amendme nt	Revised Budget
From:	To:			
DT-7095-12 VMC Underground Pathway System Study	DT-7085-13 Parking Management Strategy Study	103,000	103,000	206,000
DT-7120-13 Black Creek Renewal	DT-7121-13 Vaughan Metropolitan Centre NE Storm Water Management Pond	1,130,360	1,736,897	2,867,257
PK-6269-10 UV1-N2 - Village Green Park	PK-6497-15 KA-S5 Block 51- Public Square- Design and Construction	289,151	40,552	329,703
PK-6270-10 UV2-N5 - Forest View Park	PK-6521-15 MS1 Block 19 Neighbourhood Park Design and Construction	402,138	128,807	530,945
PK-6273-10 UV2-N13 - Woodrose Park	PK-6522-15 MS2 Block 19 Neighbourhood Park Design and Construction	230,750	62,153	292,903
PK-6301-11 KP3 (Wishing Well Park)				
PK-6312-11 UV2-N15 (Pioneer Park - Block 11)				
PK-6313-11 UV2-N18 (Heritage Park - Block 11)				

**CITY OF VAUGHAN**

**EXTRACT FROM COUNCIL MEETING MINUTES OF SEPTEMBER 20, 2016**

Item 7, Finance Report No. 9 – Page 11

<b>Departments</b>		<b>Original Budget</b>	<b>Amendment</b>	<b>Revised Budget</b>
<b>From:</b>	<b>To:</b>			
PK-6489-14 Oak Bank Pond - Boardwalk Reconstruction	PK-6489-16 Oak Bank Pond - Boardwalk Recons	245,280	30,591	275,871
PK-6127-07 Walkway/Hard Surface Replacement PO-6702-10 Park Hard Surface/Walkway Repair	RP-6754-15 Parks Concrete Walkway Repairs/Replacements	692,160	77,756	769,916

**Continuity Schedule of Reserves and Reserve Funds**

	<b>Opening</b>	<b>Revenue</b>	<b>Spend</b>	<b>Closing</b>	<b>Future Activity</b>	<b>Open POs</b>	<b>After POs</b>
<b>Obligatory</b>							
City-Wide Development Charges	198.9	29.2	1.9	226.2	0.0	115.6	110.7
Areas Specific Development Charges	-5.1	0.9	-10.9	6.7	0.0	13.5	-6.8
Restricted Grant	0.1	0.1	0.0	25.5	8.3	31.5	2.4
Other	4.5	4.5	12.2	82.4	1.8	3.2	77.4
Sub-total	34.7	34.4	3.1	340.8	10.1	163.7	183.6
<b>Discretionary</b>							
Sustainability	36.0	2.3	3.3	35.1	4.2	0.1	30.8
Infrastructure	152.2	10.1	4.1	158.2	2.7	54.4	101.5
Capital from Taxation	0.0	25.3	2.4	22.8	0.0	22.5	0.5
Corporate	22.3	0.2	0.0	22.5	3.9	1.2	17.4
Special Purpose	6.4	0.1	0.0	6.5	0.0	13.5	-7.0
Sub-total	217.0	37.9	9.8	245.1	10.7	91.6	143.1
<b>Total</b>	<b>526.2</b>	<b>72.7</b>	<b>12.9</b>	<b>585.9</b>	<b>20.9</b>	<b>255.3</b>	<b>326.8</b>

Note – numbers may not add due to rounding

The reserve balance before commitments is \$585.9 million. There are \$255.3 million in funds that have been allocated to approved projects for which works are either underway or are planned to begin in 2016. After these commitments are accounted for, there is \$326.8 million in reserve funds available, \$183.6 million for obligatory reserves and \$143.1 million in discretionary reserves.

Development Charges collected in the first half of 2016 equate to \$29.0 million, with interest earned on reserve balances making up the difference. The large revenue in the Capital from Taxation reserve is a result of the establishment of the reserve, but as indicated by the \$22.5 million in outstanding commitments, the majority of these funds are already committed to ongoing capital works.

The Detailed Reserve Continuity Schedule can be found [online](#).

## **CITY OF VAUGHAN**

### **EXTRACT FROM COUNCIL MEETING MINUTES OF SEPTEMBER 20, 2016**

#### **Item 7, Finance Report No. 9 – Page 12**

##### **Comments from the Chief Financial Officer/City Treasurer**

Overall, as of June 30, 2016 the City, Water and Wastewater/Stormwater operations are tracking slightly better than planned. Staff will continue to monitor the financial health of the organization and provide advice and guidance to departments as necessary. The *Fiscal Health Report* will continue to evolve in an effort to streamline the report and provide information that assists with ensuring the financial sustainability of the City

##### **Relationship to Term of Council Service Excellence Strategy Map (2014-2018)**

The report is consistent with the priorities set in the Service Excellence Strategic Initiatives under Operational Performance: Financial Sustainability.

##### **Regional Implications**

None

##### **Conclusion**

At June 30, 2016, the overall City position is favourable \$2.9 million. This position will continue to be monitored closely by staff to determine if it is anticipated to maintain itself or reverse. Consistent with current practices, quarterly updates advising of changes in the City's financial landscape will be brought forth to Council.

##### **Attachments**

1. City Operating – First Quarter Financial Summary
2. City Operating – Portfolio/Office Summary

##### **Report prepared by:**

Jackie Macchiusi, CPA, CGA  
Senior Manager, Corporate Financial Planning & Analysis

Sean Skinkle  
Acting Finance Manager, Water & Wastewater

(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)